



Indiana  
Professional  
Licensing  
Agency



## INDIANA BOARD OF ACCOUNTANCY

### OBTAINING A RECIPROCAL LICENSE *From a **Non**-substantially Equivalent US Jurisdiction*

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NOTICE: This packet incorporates the most recent revisions of statutes and administrative rules governing the accountancy profession, as of January 1, 2013. Note that the statutes and rules incorporated in the packet are not an official version of the Indiana Code. It is distributed as a general guide to individuals in the accountancy profession regulated by the Indiana Board of Accountancy and the Indiana Professional Licensing Agency. It is not intended to be offered as legal advice, and it may contain typographical errors. The Indiana Board of Accountancy and the Indiana Professional Licensing Agency are prohibited from providing legal advice on issues contained herein. For legal advice, please consult an attorney. To obtain official copies of the Indiana Code or Indiana Administrative Code, contact your nearest public library or visit the website of the Indiana General Assembly at [www.in.gov/legislative](http://www.in.gov/legislative).



## Instructions

*The packet has been prepared for you if you want to obtain a CPA License in the State of Indiana and currently hold an Active License in a Non-substantially Equivalent State.*

The following are Non-substantially Equivalent States/Territories that should utilize this packet.

<b>States</b>	<b>Not Equivalent States/Territories</b>	<b>Territories</b>
California	New Hampshire	Virgin Islands
Colorado	Vermont	

The following states/territories are substantially equivalent states and cannot use this packet to obtain a license in the State of Indiana.

You will need to download the Packet “*Obtaining a Reciprocal License from a Substantially Equivalent State/Territory*”.

<b>Substantially Equivalent Jurisdiction</b>					
<b>States</b>					<b>Territories</b>
Alabama (Two Tier State)*	Idaho	Michigan	New York	South Dakota	Guam
Alaska	Illinois (Two Tier State)*	Minnesota	North Carolina	Tennessee	Puerto Rico
Arizona	Iowa	Mississippi	North Dakota	Texas	Commonwealth of the Northern Mariana Islands
Arkansas	Kansas (Two Tier State)*	Missouri	Ohio	Utah	
Connecticut	Kentucky	Montana (Two Tier State)*	Oklahoma	Virginia	
Delaware	Louisiana	Nebraska (Two Tier State)*	Oregon	Washington	
Florida	Maine	Nevada	Pennsylvania	West Virginia	
Georgia	Maryland	New Jersey	Rhode Island	Wisconsin	
Hawaii	Massachusetts	New Mexico	South Carolina	Wyoming	
					District of Columbia

*\*Note: Two Tier States may have separate Licenses and Certificates. Indiana REQUIRES the proof of License. Certificates will not be accepted. Holders of Certificates are required to submit Transfer of Grades Application.*



## Quick Steps

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1. Form you must complete:

**Accountancy Application Part 1 & Part 2** - State Form 49209 - 2 pages

(Download from our website)

*Important Notice: Be sure to fill out ALL questions. If the question does not pertain to your situation, enter "N/A" or "none" to assure your Certificate Application is quickly processed.*

2. Letter must be submitted:

**"Letter of Good Standing"** from your reciprocal state must be submitted directly to our office.

3. **Notarized CPA Verification of Experience** – State Form 53888 – 1 page

4. If licensed more than 4 years previous to the application date, you will be required to submit our **Continuing Professional Education Tracking Worksheet(s)** (Download from our website - Excel or PDF Spreadsheet) and copies of your **Certificates of Completion** of the CPE. (See Code Section IC 25-2.1-4-4)

5. Fees:

**Application Fee of \$75.00 due at submission of Form**

**License fee** (schedule below) which will be charged upon approval of your paperwork. Do not submit this fee until after you have been approved for a license. The case manager will contact you when this amount is due.

**License Issued**

		<b>Fee</b>
A. First year of cycle	(July 1, 2012 – June 30, 2013)	\$85.00
B. Second year of cycle	(July 1, 2013 – June 30, 2014)	\$60.00
C. Third year of cycle	(July 1, 2014 – June 30, 2015)	\$35.00

6. Mail:

Completed Forms and fees mailed to:

**Indiana Professional Licensing Agency**

Attn: Indiana Board of Accountancy  
402 West Washington Street, Room W072  
Indianapolis, Indiana 46204-2700

## What Happens Next

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1. Once you submit your application, a case manager will review your information and the forms that you submitted. If you have failed to complete the forms properly you will be contacted immediately to remedy the problem.
2. Upon receipt of all required information and forms you will be contacted by email as to the status of your CPA application. If you have been approved, you will be informed of the fee requirement and will be instructed to mail your fee to activate the license.

You will need to mail the fee to:

**Indiana Professional Licensing Agency**  
Attn: Indiana Board of Accountancy  
402 West Washington Street, Room W072  
Indianapolis, Indiana 46204-2700

3. When the fee is received, the case manager will process the application, will submit your payment of the fee and will assign your license number.
4. The case manager will contact you by email and notify you with your issuance date and license number.

The license fee schedule is as follows: (Not due until case manager reviews submitted documents)

<b>Licensure/Application Fee Structure</b>		<b>Fee</b>	<b>Authorization</b>
<b><i>CPA Certificate of Registration – 3 years</i></b>			
A. First year of cycle	(July 1, 2012 – June 30, 2013)	\$85.00*	872 IAC 1-1-10(b) (4)
B. Second year of cycle	(July 1, 2013 – June 30, 2014)	\$60.00*	872 IAC 1-1-10(c) (1)
C. Third year of cycle	(July 1, 2014 – June 30, 2015)	\$35.00*	872 IAC 1-1-10(c) (2)

**Question: *What if I decide to discontinue the practice of accountancy?***

Answer: When you renew your license, you will be asked about renewing active or inactive. **If you do not practice accountancy any longer, you may select inactive and you will not be responsible for completing Continuing Professional Education (CPE) hours.** Active renewal will subject you to the possibility of selection for the Board's audit for continuing education compliance

**Question: *What are the Continuing Professional Education requirements for Indiana?***

Answer: Indiana has a three year CPE cycle. In that three years, licensees are required to complete 120 hours of continuing education. For more information, review the FAQ for CPE on our website:  
<http://www.in.gov/pla/3476.htm>



## Completing Your Application

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- These forms cannot be completed online.
- You may use the **Auto Fill Feature** within this PDF to assure that your information is easy to read. The auto fill feature allows you to click onto the spaces that need filled in and type the information. Once completed, you can print and sign.
- If you choose to download the form and complete, be sure that you print clearly.

### Accountancy Application – State Form 49209 – 2 pages

#### Part 1

**You** must complete this form in its entirety.

Section – **General Information**

- ✓ You must select **“Reciprocity certificate by substantial equivalency”** (The other options are used for different situations that do not apply to you applying for your CPA License in Indiana)
- ✓ Be sure to insert information in all blank areas. If it does not apply, insert “None” or “N/A”
- ✓ You must have a Social Security number to obtain a license in Indiana.
- ✓ If you have any criminal convictions, you must supply the supporting legal documentations regarding the conviction(s).

Section – **Applicant Affirmation**

- ✓ Sign and date

Section – **Authorization for Release of Information**

- ✓ Read in its entirety

Section – **Affirmation**

- ✓ Sign and date

#### Part 2

**You** must complete this form in its entirety.

Insert your full name and social security number

Section – **Original/Reciprocal CPA License**

- ✓ List all employers, current to past. We have provided you with three sections to add employers. You may add additional sheets, if needed.



## Obtaining a Letter of Good Standing

Contact the Board of the US jurisdiction where you currently hold an active CPA License. Request a Letter of Good Standing. The original letter/document must be sent directly to the Indiana Board of Accountancy.

<b>California</b>	California State Board of Accountancy	dca.ca.gov/cba
<b>Colorado</b>	Colorado State Board of Accountancy	Colorado.gov/cs
<b>New Hampshire</b>	New Hampshire Board of Accountancy	nh.gov/accountancy
<b>Vermont</b>	Vermont Board of Accountancy	vtprofessionals.org
<b>Virgin Islands</b>	Board of Public Accountancy	dlca.vi.gov

## CPA Verification of Experience Form – State Form 53888 – 1 page

*Three different people complete this form.*

Section 1 – **You** must complete this information.

Section 2 – The person that has an **Active License** completes this information.

### Section 3 - **Certification of Notary Public**

- The **Notary** completes “State of”, “County of”, and add their State Seal (Ink stamped preferred).
- The **Active Licensee** that completes Section 2 attests that the Section 2 was completed by them by inserting their name in third blank line and completes Signature of Verifying Licensee Information on fourth line across.
- The **Notary** completes the last line signature, printed name, county of residence and Commission date

## Summary

Submit:

1. Accountancy Application - State Form 49209 – Part 1 and 2
2. Letter of Good Standing
3. Report /Letter of Work Experience
4. Continuing Professional Education Tracking Worksheet(s) *(If applicable)*
5. Certificates of Completion of the CPE *(if applicable)*
6. Application fee

Mail to:

Indiana Professional Licensing Agency  
Attn: Indiana Board of Accountancy  
402 West Washington Street, Room W072  
Indianapolis, Indiana 46204-2700